**Franklin County Board of Commissioners
Office of Justice Policy and Programs / CASA of Franklin County**

**Financial Management and System of Internal Controls Questionnaire (Including Applicant Disclosure of High Risk Status)**

1. **Name of Organization and Address**

|  |  |
| --- | --- |
| **Organization Name** | Click or tap here to enter text. |
| **Street 1** | Click or tap here to enter text. |
| **Street 2** | Click or tap here to enter text. |
| **City** | Click or tap here to enter text. |
| **State** | Click or tap here to enter text. |
| **Zip Code** | Click or tap here to enter text. |

1. **Background**

Unique Entity Identifier (UEI) Number: Click or tap here to enter text.

Is the applicant entity a nonprofit organization (including a nonprofit institution of higher education) as described in 26 U.S.C. 501(c)(3) and exempt from taxation under 26 U.S.C. 501(a)?

[ ]  **Yes** [ ]  **No**

If no, skip to section 3.

If yes, complete the following questions:

Does the applicant nonprofit organization maintain offshore accounts for the purpose of avoiding paying the tax described in 26 U.S.C. 511(a)?

[ ]  **Yes** [ ]  **No**

With respect to the most recent year in which the applicant nonprofit organization was required to file a tax return, does the applicant nonprofit organization believe (or assert) that it satisfies the requirements of 26 C.F.R. 53.4958-6 (which relate to the reasonableness of compensation of certain individuals)?

[ ]  **Yes** [ ]  **No**

1. **Audit Information**

For the purposes of this questionnaire, an “audit” is conducted by an independent, external auditor using generally accepted auditing standards (GAAS) or Generally Governmental Auditing Standards (GAGAS), and results in an audit report with an opinion.

Has the applicant entity undergone any of the following types of audit(s)? Please check all that apply.

[ ]  “Single Audit” under OMB A-133 or Subpart F of 2 C.F.R. Part 200

[ ]  Financial Statement Audit

[ ]  Defense Contract Agency Audit

[ ]  Other Audit & Agency (specify type of audit)

[ ]  None

Most recent audit report issued:

[ ]  Within the last 12 months

[ ]  Within the last 2 years

[ ]  Over 2 years ago

[ ]  N/A

Name of Audit Agency/Firm: Click or tap here to enter text.

1. **Auditor’s Opinion**

On the most recent audit, what was the auditor’s opinion?

[ ]  Unqualified Opinion

[ ]  Qualified Opinion

[ ]  Disclaimer, Going Concern or Adverse Opinions

[ ]  N/A: No audits as described above

Enter the number of findings (if none, enter “0”): Click or tap here to enter text.

Enter the dollar amount of questioned costs (if none, enter “$0”): Click or tap here to enter text.

Were material weaknesses noted in the report or opinion? [ ]  Yes [ ]  No

1. **Accounting System**

Which of the following best describes the applicant entity’s accounting system:

[ ]  Manual

[ ]  Automated

[ ]  Combination of manual and automated

Does the applicant entity’s accounting system have the capability to identify the receipt and expenditure of award funds separately for each award? [ ]  Yes [ ]  No

Does the applicant entity’s accounting system have the capability to record expenditures for each award by the budget cost categories shown in the approved budget? [ ]  Yes [ ]  No [ ]  Not Sure

Does the applicant entity’s accounting system have the capability to record cost sharing (“match”) separately for each award, and maintain documentation to support recorded match or cost share? [ ]  Yes [ ]  No [ ]  Not Sure

Does the applicant entity’s accounting system have the capability to accurately track employees actual time spent performing work for each award, and to accurately allocate changes for employee salaries and wages for each federal award, and maintain records to support the actual time spent and specific allocation of charges associated with each applicant employee?

[ ]  Yes [ ]  No [ ]  Not Sure

Does the applicant entity’s accounting system include budgetary controls to preclude the applicant entity from incurring obligations or costs that exceed the amount of funds available under an award (the total amount of the award, as well as the amount available in each budget cost category)?

[ ]  Yes [ ]  No [ ]  Not Sure

Is applicant entity familiar with the cost principles that apply to recent and future awards, including the general and specific principles set out in 2 C.F.R. Part 200?

[ ]  Yes [ ]  No [ ]  Not Sure

1. **Property and Procurement Standards**

Does the applicant entity’s property management system(s) maintain the following information on property purchased with award funds: (1) a description of the property, (2) an identification number, (3) the source of funding for the property, including the award number. (4) who holds title, (5) acquisition date, (6) acquisition cost, (7) federal share of the acquisition cost, (8) location and condition of the property, (9) ultimate disposition information?

[ ]  Yes [ ]  No [ ]  Not Sure

Does the applicant entity maintain written policies and procedures for procurement transactions that (1) are designed to avoid unnecessary or duplicative purchases. (2) provide for analysis of lease versus purchase alternatives, (3) set out a process for soliciting goods and services, and (4) include standards of conduct that address conflicts of interest?

[ ]  Yes [ ]  No [ ]  Not Sure

Are the applicant entity’s procurement policies and procedures designed to ensure that procurements are conducted in a manner that provides full and open competition to the extent practicable, and to avoid practices that restrict competition?

[ ]  Yes [ ]  No [ ]  Not Sure

Do the applicant entity’s procurement policies and procedures require documentation of the history of a procurement, including the rationale for the method of procurement, selection of contract type, selection or rejection of contractors, and basis for the contract price?

[ ]  Yes [ ]  No [ ]  Not Sure

Does the applicant entity have written policies and procedures designed to prevent the applicant entity from entering into a procurement contract under an award with any entity or individual that is suspended or debarred from such contracts, including provisions for checking the “Excluded Parties List” system for suspended or debarred subgrantees and contractors, prior to award?

[ ]  Yes [ ]  No [ ]  Not Sure

1. **Travel Policy**

Does the applicant entity:

 (a). Maintain a standard travel policy? [ ]  Yes [ ]  No

 (b). Adhere to the Federal Travel Regulation (FTR)? [ ]  Yes [ ]  No

1. **Subrecipient Management and Monitoring**

Does the applicant entity have written policies, procedures, and/or guidance designed to ensure that any subawards made by the applicant entity (1) clearly document applicable requirements, (2) are appropriately monitored by the applicant, (3) comply with the requirements in 2 CFR Part 200? [ ]  Yes [ ]  No

Is the applicant entity aware of the differences between subawards and procurement contracts, including the different roles and responsibilities associated with each? [ ]  Yes [ ]  No

Does the applicant entity have written policies and procedures designed to prevent the applicant entity from making a subaward to any entity or individual suspended or debarred from such subawards? [ ]  Yes [ ]  No

1. **Designation as High Risk by Federal Agencies**

Is the applicant entity designated “high risk” by a federal grant-making agency?

[ ]  Yes [ ]  No

Name(s) of the federal awarding agency:

Date(s) the agency notified the applicant agency of the “high risk” designation:

Name: Click or tap here to enter text.

Phone: Click or tap here to enter text.

Email: Click or tap here to enter text.

Reason for “high risk” status as set out by the federal agency: Click or tap here to enter text.